A Project Work on

"A Study on Human Resource Accounting of Welfare Hospital Bhatkal".

Submitted To

Karnatak University Dharwad

In partial fulfilment of the Requirements for the Degree of Master of Commerce

By:

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Under the Guidance of

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Certificate

Certified that the project work titled **"A Study on Human Resource Accounting of Welfare Hospital, Bhatkal"**. is an original record of field work done by **Ms. Asifa Mohammed Nazim Shaikh** with Registration No. **17C011102** in partial fulfillment for the award of Degree of **Master of Commerce** of the **Karnatak University, Dharwad** during the 2018-19.The project satisfied the academic requirements in respect of project work prescribed for the Degree of Master of Commerce and is a record of her own independent work.

This project is based on the studies carried out by her has not been submitted to any other university or institution for the award of any degree or diploma.

Prof. Saheel Ahmed. M	**Prof.M. K Shaikh**
Project Guide	**Principal**

WELFARE HOSPITAL

A Medical Unit of Islamic Welfare Society ® Bhatkal

ef. No. ....   Date : ....

CERTIFICATE

This is to certify **that Ms. Asifa Nizam Shaikh, bearing** Register No,17C011102,M.Com Student of Anjuman Arts, Science, & Commerce College and P.G. Centre, Bhatkal has satisfactorily completed the project in Welfare Hospital, Bhatkal on **"A STUDY ON HUMAN RESOURCE ACCOUNTING OF WELFARE HOSPITAL BHATKAL"** for partial Fulfillment of her Degree in **MASTERS IN COMMERCE** under Karnatak University Dharwad, Karnataka.

The Effect put by her in collecting the data and overall participation during the completion of project deserves highest appreciation.

We congratulate her and wish her all the success in her future endeavours.

DATE:-

Welfare Hospital

BHATKAL

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CHAPTER-I

INTRODUCTION

Study on human resource accounting of welfare hospital Bhatkal

The project is based on human resource accounting with a special reference to welfare hospital. So human resource accounting is accounting for people as an organisation resource. It involves ensuring the costs incurred by business firms and other organisation to recruit, select, hire, train and develop human assets. It also includes measuring the economic value of people to organisations.

Today's competitive business world largely depends upon the quality of human resource. It is accentuated that the human element is the most important input in any corporate enterprise. The investments directed to raise the knowledge; skills and aptitude of the work force of the organisation are the investments in human resource.

Human resource accounting involves the dimension of cost incurred by the organisation for all the personnel function. Hence there is a challenge to measure the economic value of the people of the organisation along with the various cost based measure to be taken for human resources. The two main components of human resource accounting were investment related to employees and the value generated by them. Investment in human capital included all cost incurred in increasing and upgrading the employee's skill sets and knowledge of human resource. The output an organisation generated from human resources was regarded as the value of its human resource.

A hospital is a microcosmic community that operates like a small city. Human resource management is playing a vital role in the health care workplace in ensuring the delivery of health care services and facilitating optimal patient outcomes. In any health care setting, the human resource department files a variety of personnel needs that both employers and employees encounter. The role of this department is to manage all aspects of operations that are personal.

CONCLUSION

The **welfare hospital** was established on 1985. The founder of welfare hospital is **Muzaffar kola**. Welfare hospital has stood for servicing the community since 1985.the main aim of the welfare hospital id to give more and more service spread over almost 3 acres of land, in the heart of the town with the very latest in infrastructure and equipment, excellent team of medical professionals and support staff, the hospital is undoubtedly Bhatkal most popular healthcare facility.

Welfare hospital divides total employees according to group wise, category wise and also physically challenged employees in the hospital. Totally 53 workers are working, here researcher categorised different group, 70% (37) are skilled employees, 15 %(8) of semiskilled employees, 15% (8) are as un skilled employees

Present value of each category employees regarding the age there are two alternative assumptions namely, the all are minimum age of particular class intervals. Second is minimum wage, the valuation has been work out by taking the age corresponding to the lower limit of class intervals.